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1100 Commerce St. Dallas Texas 75242

United States Council
for World Freedom
11855 N. 19th Avenue
Phoenix, AZ 85029

Date **Nov 25 1987**

Person to Contact:
Reche Davidson
Contact Telephone Number:
(214) 767-2740
Refer Reply To:
EO:TS:4920 DAL

CERTIFIED MAIL

Dear Sir or Madam:

This is a final adverse determination with respect to the revocation of your exempt status under section 501(c)(3) of the Internal Revenue Code, effective January 1, 1985. This determination is based on a Technical Advice Memorandum issued by our National Office.

This adverse determination was made because you have not operated exclusively for exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code. You have not established that your activities have been limited to a charitable class. Your activities have been to support the "Freedom Fighters" or "Contras" in Honduras whose locations and needs are secret. You do not have sufficient controls and accountability to ensure all support is for charitable purposes. You have not maintained case histories, logs, or other records to substantiate your activities qualify for exempt status under section 501(c)(3). Further, you have not shown that the organization's activities are activities that a governmental unit considers to be its burden, and that such activities "lessen" the burden of government within the meaning of Treasury Regulation 1.501(c)(3)-1(d)(2).

You are required to file Form 1120 for each taxable year beginning on or after January 1, 1985. Contributions to your organization will no longer be deductible by donors under the provisions of section 170 of the Internal Revenue Code.

Since this letter is based on a Technical Advice Memorandum, it is further determined that you have exhausted your available administrative remedies for purposes of a declaratory judgment under Code section 7428.

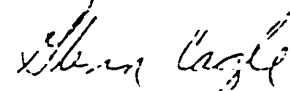
If you decide to contest this determination in court, a petition for a declaratory judgment in the United States Tax Court, United States Claims Court, or the United States District Court of the District of Columbia must be filed within 90 days from the date this determination was mailed to you. Contact the clerk of the appropriate court for rules for filing petitions for declaratory judgments. Refer to the enclosed Publication 892.

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If you have any questions, please contact the person whose name and telephone number are shown at the beginning of this letter.

This is a determination letter.

Sincerely,

A handwritten signature in dark ink, appearing to read "Glenn Cagle". The signature is fluid and cursive, with the first name "Glenn" and last name "Cagle" clearly distinguishable.

Glenn Cagle
District Director

Enclosure
Publication 892